



**2022 Annual Report and Accounts
for the Parochial Church Council of
St Thomas Church, Brampton**

Introduction

In this document, the Parochial Church Council (PCC) presents its annual report with the financial statements for the year ended 31 December 2022. The PCC is an unincorporated charity registered with the Charity Commission (charity number 1138026).

Aim and Purposes

St Thomas Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building and the St Thomas' Church Centre in conjunction with STB (Chesterfield) Ltd (STB) as laid out in the management agreement between the PCC and STB.

Up until October 2022, the PCC also held responsibility for St Peter's Holymoorside. From this date responsibility for St Peter's was passed on to St John's Walton through a Church of England Pastoral Measure which came into effect on 1 October 2022.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. The PCC, alongside the incumbent, maintains an overview of worship in the parish. Our services and worship reflect who we are as the gathered people of God, as we look to put faith into practice.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, specifically, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To enable this work it is important that we maintain the fabric of St Thomas' Church and the Church Centre.

Achievements and Performance

Worship and prayer

2022 has continued to be a time of transition for our Worship following the pandemic.

At the beginning of the year the Church met for two concurrent service at 10:30am. One in the Church building which was liturgically based but alternated between a formal and less formal style. A second in the Church Centre which had an intergenerational focus. The 6pm service continued using a more reflective style.

Following the appointment of our new incumbent in April 2022 there was a period of reflection that resulted in us moving to two morning services in September 2022, a traditional liturgically based service at 9:15am and a more contemporary and less formal service at 10:45am incorporating ministry for those wishing to learn in an intergenerational way. The change in the pattern of the service has seen an increase in those attending worship on a weekly basis. It was agreed that this service pattern would be reviewed after six months.

St Peter's continued to hold regular Sunday morning services during this time with the church building also being open for private prayer.

We have celebrated 9 baptisms and 2 weddings and held 11 funerals (7 at St Thomas' and 4 at St Peter's) in the year.

Electoral Roll

The Parish Electoral Roll, as updated in March 2022, lists 259 parishioners of whom 226 are members of St Thomas', and 33 of St Peter's. This will be further updated in May 2023 to reflect those who have left the Church or stopped attending post pandemic.

Church groups & activities

Throughout the year we have run several regular activities. A number of these are focused on families and those under 18 and include Tots' Time and Kids' Club, which is a new after school group for children which started in September 2022, and Youth which meet weekly during term time. We also hold one off activities through the year, which this year have included a Fun Day to celebrate the Platinum Jubilee of Elizabeth II, and a parent café to support parents whose children started school for the first time in September.

We also hold regular groups which connect with adults in the Church and across our community. Our Knit & Natter group meets weekly in the Church Centre and our Men's Football group plays weekly at the local sports centre. Thom's Blokes is a group for men that meets monthly for talks, outings and social gatherings and Thom's Golden Folks meets twice a month for talks and social gatherings or a meal.

A number of Church House Groups have also continued to meet through the year for bible study, prayer and support.

Mission and evangelism

Mission and evangelism are significant parts of our calling as a Church. We encourage every member of the Church to live in a way which demonstrates God's love for those they meet on a daily basis. Alongside this we hold a number of events throughout the year which focus on sharing the good news of Jesus, these include our Christmas and Easter services as well as one off events such as the Light Trail held on 31 October. This year included opening the Church building as a focal point for the community during the mourning period for the late Queen.

We continue to support local, national and international organisations who demonstrate the love of God to people either in word or action. The PCC continues to follow the biblical ethos of tithing with 10% of St Thomas' unrestricted donations being transferred into the World Mission Fund each year. Depending on the reserves position at the year end, the PCC will also transfer to the World Mission Fund the associated Gift Aid on the tithe. The distribution of this fund is administered by the World Mission Committee. The main beneficiaries, with donations of £1,000 or more, during 2022 were:

- Christian Solidarity Worldwide (CSW)
- Christian Mission Society (CMS)
- Tearfund
- Church on the Bus
- Christian Vision for Men (CVM)
- Gates Art Group

Our parish magazine, Ploughshare, is published six times a year and is available on the Church website. Subscribers can also pay a small fee to receive a hard copy. The number of those receiving Ploughshare has increased during 2022, including several members of St Mark's Church who we are working increasingly closely with.

St Thomas' Church Centre

Our Centre continues to be a vital part of our mission and ministry with many of our church ministries using the building to hold activities on a weekly basis. The Centre is also used widely by a variety of community groups and organisations.

The Coffee Shop continues to remain a popular meeting place for those within in the community, with many regulars who appreciate the warm welcome they receive. It is also well used by many of our Church members using the Coffee Bar as a place to connect with family and friends.

This year the Centre has also been able to hold events such as the Advent Market and the popular Christmas lunches.

The Centre is managed by STB (Chesterfield) Ltd, a subsidiary company of the PCC. Both the STB Directors' and the Centre have seen changes in personnel this year. Ian Simmons, Julie Barton and Janet Bradbury stood down as Directors. We thank them for all the hard work and dedication they put into the Centre particularly through the difficulties of the pandemic. Ingrid Raby, Alex Quinton and Reverend Gary Weston became Directors for STB (Chesterfield) Ltd in September 2022. Janet Bradbury also retired from her position in the Centre in August and we thank her for all she contributed in her role. Holly Robinson joined the staff of the Centre as Coffee Bar Supervisor, and we are thankful for all she has contributed in her first few months in this role.

Pastoral care and community support

Some members of our parish are unable to attend church due to sickness or age. During the year we have started to re-establish a pastoral team who either contact or visit those who have requested it. In December 2022 we also started to visit Chatsworth Lodge and Brookholme Care Home, after a break due to COVID. It is anticipated that regular contact with both care homes will build during 2023.

St Thomas' Community Fund continued to provide local people in need with one-off financial assistance. In 2022, the fund has been used to purchase mattresses and bedding, a washing machine and two stair gates for local households as well as providing financial support for the "Lunch on Jesus" hosted at Whittington Moor Methodist Church on Christmas Day.

We also continued to support St Thomas' Baby Basics Fund, which is part of the Baby Basics UK initiative, a project that supports vulnerable new mothers by providing a free Moses basket starter pack and other essential items to mothers / families who are struggling to meet the financial and practical burden of looking after a new baby. This fund works on a referral basis from local health and social care professionals.

Our thanks go to Jane Simmonds for all the work she has put into both the Community Fund and Baby Basics over the year.

Volunteers

We would like to thank all the volunteers who work so hard in our Church and Centre from those that take on practical tasks from maintenance, washing up or cleaning as well as those who serve on the many teams that enable our worship on a Sunday, our under 18's ministry or the many groups that meet on a regular basis. Church works best when each of us contribute to its life and ministry and we are hugely grateful to everyone who gives up their valuable time to be involved.

Deanery Synod

Five Deanery Synod representatives sit on the PCC. This provides the PCC with an important link between the parish and the wider structures of the Church and the Diocese. In May 2022 our Area Dean Reverend Karen Hamblin was appointed Archdeacon of East Derbyshire. The Reverend Daniel Cooke was subsequently appointed as Area Dean.

Ecumenical relationships

The church is a member of Churches Together in Chesterfield. Many of the normal joint activities of this group have not restarted since the pandemic but they are hopeful for 2023. Sue Wheeler will represent St Thomas' on the Inter Faith Group when these meetings recommence post-pandemic.

Financial Review

A pastoral reorganisation scheme was enacted on 1 October 2022 which saw St Peter's Holymoorside become part of the neighbouring parish of St John's Walton. Therefore, these financial statements include the financial activities of St Peter's Holymoorside up to 30 September 2022.

The financial statements show that total income exceeded expenditure by £25,475 in 2022 (2021 £4,719 deficit). Where possible, expenditure was made from designated and restricted funds to maintain our unrestricted reserves.

£172,881 was spent from unrestricted funds during 2022 (2021 £221,050) to provide the ministry of the parish. This expenditure includes £74,864 contribution to the Derby Diocesan Common Fund which largely provides the stipends and housing for the clergy. This amount is significantly less than in previous years (2021 £102,108) after a decision by the PCC that the amount paid needed to reflect the drop in attendance during the year and the impact the pandemic had on our finances. Our staff costs during the year were also reduced to £47,606 (2021 £67,122) but our overall energy costs have more than doubled since October 2022. In an effort to minimise the impact of the gas price increase on heating our large and uninsulated Church building, our Sunday services have been held in the Centre in the first months of 2023.

STB (Chesterfield) Ltd has continued to run the Centre and associated Coffee Bar. 2022 has seen a return to more typical opening hours and levels of letting. During the year it has returned to the principal, as far as possible, of making a third of the space in the Centre available to St Thomas' Church, and two thirds available for Community and Commercial lettings. Overall, the company made a profit of around £7,400 in 2022 which they will retain in order to build up sufficient funds to cover the cost of replacement equipment.

STB (Hope House) Ltd was largely dormant during 2022. However, there was one significant transaction during the year. In August 2022 the final diocesan loan repayment of £2,000 was made on behalf of the PCC (see note 9). It is anticipated that STB (Hope House) will be wound up in 2023 as the running of Hope House is now undertaken through a separate company, Hope House (Chesterfield) Ltd, which is also a registered charity (charity number 1183254). The company commenced trading in April 2021. The company is not connected to the PCC.

Reserves Policy

It is PCC policy to try to maintain a balance of free reserves to cover at least three months' planned expenditure. It is held to smooth out fluctuations in cash flows and to help cover emergencies. The PCC defines free reserves as unrestricted net current assets excluding any amounts owed by subsidiary companies since this money is not considered to be readily available.

Based on the approved 2023 expenditure budget, the amount required to meet the reserves policy is £44,286. The balance of the free reserves at 31 December 2022 stands at £64,898 (2021 £56,251). This is above the PCC's target level.

In addition, at 31 December 2022, a total balance of £52,449 was held in restricted funds to meet the costs of development, repairs and maintenance of St Thomas' (£41,623) and the Centre (£10,826). Expenditure from the St Thomas' restricted fund will be incurred during 2023 for the replacement of the audio-visual system.

Details of the balances and movements on these and the other restricted funds can be found in note 11 to the financial statements.

Structure Governance and Management

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity and all members of the PCC are charity trustees.

The method of appointment of PCC members is set out in the Church Representation Rules. PCC members can either be ex-officio through their role or elected. All members of our congregations who are on the electoral rolls of the churches are able to vote and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive a booklet into the workings of the PCC.

There are a number of committees in church, each dealing with a particular aspect of parish life, and all are responsible to the PCC.

The PCC met 8 times during the year for scheduled meetings (by video-conference for the January meeting and in person for the remaining meetings) and once for an extraordinary meeting (by video-conference in March) with an average level of attendance of 66%.

Along with their regular review of finances, policies and the order of the buildings and grounds, the PCC focused especially on the purpose and vision for the church, worship and services post-pandemic, mission and outreach, and the impact of the pastoral reorganisation.

Administrative Information

Full name of the PCC

The Parochial Church Council of the Ecclesiastical Parish of St Thomas, Brampton, Chesterfield

Principal and correspondence address

St Thomas' Church
Church Office
Chatsworth Road
Brampton
Chesterfield
S40 3AW

Charity registration number

1138026

General contact

Mrs Becky Botham

Parish Operations Manager

Independent examiner

Howard Freeman BSc (Hons) FCA CTA
Shorts
2 Ashgate Road
Chesterfield
S40 4AA

Membership of the PCC *(see note 1 below)*

Clerks in Holy Orders (beneficed or licensed to the Parish) *(see note 2 below)*

Reverend Gary Weston Ex-officio (Licensed on 3 April 2022)

Churchwardens *(members of the PCC by virtue of rules M15(1)(e) and M15(1)(g))* *(Parish Wardens elected annually, see note 3 below)*

Philip Bird	Parish Warden (to 27 March 2022)
Millie Guthrie	Parish Warden
Tony Witham	Parish Warden (elected 27 March 2022)
Diana Hinchliffe	Deputy Parish Warden (to 1 October 2022)

Readers licensed to the Parish

Martin Cox	Ex-officio
Alison Wells	Ex-officio (until 27 January 2023)
Tim Wheeler	Ex-officio

Elected Deanery Synod Members

Millie Guthrie	Deanery Synod Rep	St Thomas'	2020-2023
Karen Riley	Deanery Synod Rep	St Thomas'	2020-2023
Stuart Robinson	Deanery Synod Rep	St Thomas'	2020-2023
Jenny Smedley	Deanery Synod Rep	St Thomas'	2020-2023
Ben Widdowson	Deanery Synod Rep	St Thomas'	2020-2023

Ordinary Elected Members

(a maximum of fourteen members by virtue of rule M15(8)(c))

Lindsay Leteve	2020-2023
Julie Sparks	2020-2023 (resigned 28 January 2023)
Claire Wood	2020-2023
Mark Wood	2021-2022 (to 27 March 2022)
Diane Boothby	2021-2024 (elected 25 April 2021)
Robin Dawson	2021-2024 (elected 25 April 2021)
William Galloway	2021-2024 (resigned 27 March 2022)
Phil Bird	2022-2024 (elected 27 March 2022)
Mark Hoare	2022-2025 (elected 27 March 2022)
Carla Jackson	2022-2025 (elected 27 March 2022)
Ingrid Raby	2022-2025 (elected 27 March 2022)

Co-opted in her capacity as Parish Operations Manager & Safeguarding Officer

Becky Botham (non-voting)

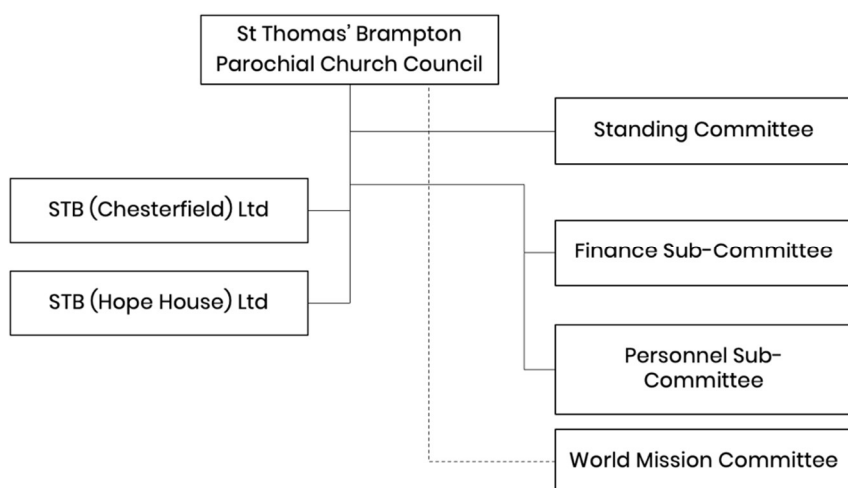
PCC Secretary

Sue Wheeler (non-voting)

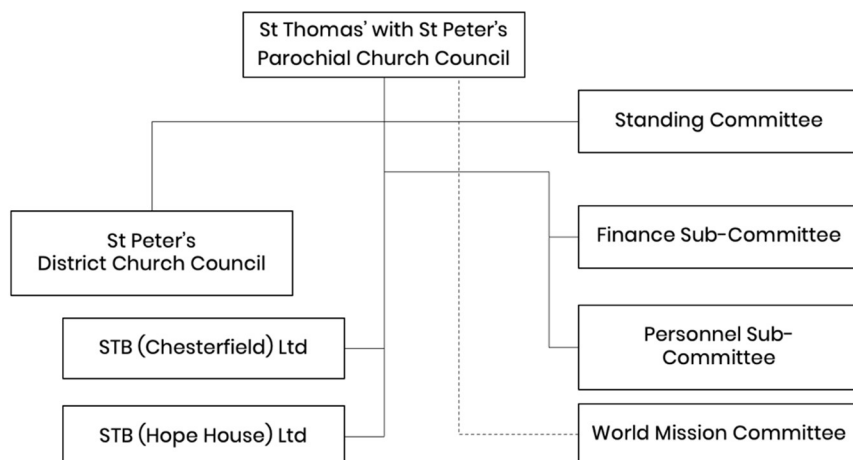
Notes:

1. All membership rules are in accordance with the Church Representation Rules 2020.
2. Reverend Alison Cox (retired) has Permission to Officiate in the Parish but is not an ex-officio member of the PCC.
3. Churchwardens measure 2001 – provision 3, “Disqualification after six periods of office”. A meeting of parishioners (2009) resolved that this section shall not apply in this parish. This resolution may be revoked by a subsequent meeting of the parishioners.

Organisation Structure from 1 October 2022



Organisation structure to 30 September 2022



Committees

Standing Committee

Chair: Reverend Gary Weston

The committee is empowered to transact the business of the PCC between PCC meetings subject to any directions given by the PCC.

St Peter's District Church Council

Chair: Reverend Nick Green (Vicar at St John's, Walton)

To offer practical leadership, to deliver the objectives identified in the Mission Action Plan, to monitor and maintain the health of the church and to advise the PCC of any relevant concern.

Finance sub-committee

Chair: Reverend Gary Weston

To manage the parish accounts and to advise the PCC on all matters relating to the financial activities of the churches.

Personnel sub-committee

Chair: Reverend Gary Weston

To advise the PCC on all matters relating to employment issues, including, but not limited to, recruitment, development, terms & conditions and discipline.

World Mission Committee

Chair: John Small

To encourage, support, promote and manage St Thomas' support of the church's world mission partners and to seek ways to help St Thomas' engage in world and home mission.

Directors of subsidiary companies

STB (Chesterfield) Ltd (Company Number 08146516)

Julie Barton (resigned 31 August 2022)

Phil Bird

Janet Bradbury (resigned 31 August 2022)

Mark Hoare

Alex Quinton (appointed 1 September 2022)

Ingrid Raby (appointed 1 September 2022)

Ian Simmons (resigned 31 January 2022)

Reverend Gary Weston (appointed 1 September 2022)

STB (*Hope House*) Ltd (Company Number 09194559)

Reverend Canon Matt Barnes

Mark Hoare

Karen Riley

Andrew Travis

The Trustees' Annual Report was approved by the Parochial Church Council at its meeting on 6 March 2023 and signed on its behalf by Rev Gary Weston.

Independent Examiner's Report

To the members of the PCC of St Thomas' Brampton

I report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 14 to 26, in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (The Regulations) and section 145 of The Charities Act 2011.

Respective responsibilities of Members and examiners

As members of the PCC, you are responsible for the preparation of the financial statements. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (Charities Act) and that an independent examination is needed.

It is my responsibility to you:

- to examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 134 (5) (b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Act and to be found in the Church Guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statement and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the Act; and
 - to prepare financial statements which accord with the accounting records; and
 - comply with the requirements of the Act and the Regulationshave not been met
or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Howard Freeman BSc (Hons) FCA CTA

19 April 2023

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME						
Voluntary income	2a	185,387	-	10,290	195,677	208,501
Activities for generating funds	2b	10,784	-	53	10,837	10,735
Income from church activities	2c	19,195	-	176	19,371	15,792
TOTAL INCOME		215,366	-	10,519	225,885	235,028
EXPENDITURE						
Missionary & charitable giving	3a	235	15,135	-	15,370	18,697
Church activities	3b	172,881	30	11,884	184,795	221,050
Raising funds	3c	-	-	245	245	-
TOTAL EXPENDITURE		173,116	15,165	12,129	200,410	239,747
Net Income / (Expenditure)		42,250	(15,165)	(1,610)	25,475	(4,719)
Transfer between funds	6	(17,290)	17,000	290	-	-
Impact of pastoral reorganisation, enacted on 1 October 2022						
Transfer of House for Duty to St John's Walton		(248,000)	-	-	(248,000)	-
Removal of St Peter's net assets at 1 October 2022		(18,312)	-	(824)	(19,136)	-
Net movement in funds		(241,352)	1,835	(2,144)	(241,661)	(4,719)
Total funds brought forward	11	306,253	20,109	72,603	398,965	403,684
Total funds carried forward		64,901	21,944	70,459	157,304	398,965

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed Assets:			
Tangible fixed assets	7a	-	248,000
Investment in wholly-owned subsidiary companies	7b	2	2
Total fixed assets		2	248,002
Current Assets:			
Debtors	8	4,153	8,546
Short term deposits		10,188	10,188
Cash at bank and in hand		152,632	140,110
Total current assets		166,973	158,844
Current Liabilities:			
Amounts falling due within one year	9	(9,671)	(7,881)
Net Current Assets		157,302	150,963
Total Assets less Current Liabilities		157,304	398,965
Amounts falling due after one year		-	-
Net Assets		157,304	398,965
Funds:			
Unrestricted	11	64,901	306,253
Designated	11	21,944	20,109
Restricted	11	70,459	72,603
Total		157,304	398,965

Approved by the Parochial Church Council on 6 March 2023 and signed on its behalf by Reverend Gary Weston.

The notes on pages 16 to 26 form part of these financial statements.

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

Notes to the financial statements for the year ended 31 December 2022

1: Accounting Policies

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" provisions, together with applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention and on a going concern basis as, in the view of the PCC members, the PCC will be able to meet its debts as they fall due over a period of at least 12 months from the date of the signing of these financial statements.

Basis of preparation

The aggregate gross income of the PCC and its wholly-owned subsidiary companies, STB (Chesterfield) Ltd and STB (Hope House) Ltd, is less than £1 million. The PCC has therefore taken advantage of the exception relating to the requirement to prepare group accounts provided in the Charities Act 2011 and SI 2008/629.

These financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in these financial statements.

In simpler terms, these financial statements only include property that is owned by the PCC. The one property owned by the PCC at 31 December 2021 was the House for Duty in Holymoorside. Ownership of this property transferred to St John's Walton as a result of the pastoral reorganisation on 1 October 2022. Other clergy housing is owned by Derby Diocese and is capitalised in their financial statements.

The freehold of the church buildings, the churchyards and St Thomas' church centre vests in the incumbent (who is the temporary custodian), rather than the PCC, so their values are not included in these accounts. However, it is the responsibility of the PCC to maintain these properties and any expenditure on maintenance is written off as incurred.

Moveable church furnishings

Moveable church furnishings held by the incumbent (the holder of the Church of England parochial charge or benefice) and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. In this case, the items are not capitalised but they are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred on these items at any time has been written off.

Tangible fixed assets for use by the charity

These items are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.

No depreciation is provided on the property held as a House for Duty, as its estimated residual value is not less than its carrying value and the remaining useful life of this property currently exceeds 50 years, so that any depreciation would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Depreciation is calculated to write off the capitalised cost of other fixed assets, less their currently anticipated residual fair value, over their estimated useful lives as follows:

- Fixtures and fittings 20 years
- Computers 3 years

No depreciation on fixed assets has been charged in these financial statements.

Investments

The shares held by the PCC in its wholly-owned subsidiary companies are shown at their nominal value.

Short term deposits

These are cash deposits held at the Chesterfield and North Derbyshire Credit Union.

Funds

Unrestricted funds

These represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds

These are income funds that must be spent on restricted purposes and details of the funds held are shown in the notes to the accounts.

Income

Voluntary donations

Gift Aid donations, other planned giving, gifts on plate and sundry donations are recognised when received by or on behalf of the PCC.

Income tax recoverable on Gift Aid donations is recognised when the income is received. Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other Income

Income from the sales of books and magazines is accounted for gross, before any related costs have been deducted. Income from the letting of the church premises is recognised when due. Parochial fees due to the PCC for weddings, funerals etc. are accounted for on an event-by-event basis. Income from fundraising events and other church activities is recognised when received.

Expenditure

Grants for Mission

Grants and donations for mission are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

All other expenditure is accounted for when due.

Staff Pension Arrangements

All eligible PCC employees are enrolled in the NEST Pension Scheme, a defined contribution pension scheme set up by the government.

2a: Voluntary income

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Planned giving	146,447	-	6,428	152,875	163,176
Sundry donations	899	-	172	1,071	1,382
Open plate donations	3,740	-	206	3,946	1,955
Tax recoverable	32,634	-	1,184	33,818	36,516
Grant	1,167	-	2,300	3,467	5,472
Legacies	500	-	-	500	-
TOTAL	185,387	-	10,290	195,677	208,501

Restricted grant income of £2,300 was received during the year, being £1,000 for the work of Baby Basics, £500 to help the parish celebrate the late Queen's Platinum Jubilee and £800 towards maintaining the churchyard at St Peter's (2021 £1,000 was received for the work of Baby Basics and £3,810 for Time Together, a project established to combat loneliness in the parish). The unrestricted grant income of £1,167 was received from Derby Diocese as an Energy Grant (2021 £262 for our Knit & Natter group to maintain contact with its members during the pandemic and £400 towards the cost of maintaining the churchyard at St Peter's).

2b: Activities for generating funds

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fund raising events	100	-	53	153	-
Letting of rooms	1,376	-	-	1,376	120
Rent – temporary let of house for duty	9,308	-	-	9,308	10,615
TOTAL	10,784	-	53	10,837	10,735

2c: Income from church activities

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fees for weddings / funerals	6,161	-	-	6,161	9,874
Book and magazine sales	167	-	176	343	536
Income from other church group activities	12,867	-	-	12,867	5,382
TOTAL	19,195	-	176	19,371	15,792

3a: Missionary and charitable giving

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Overseas missionary societies:					
- CSW	-	2,515	-	2,515	3,810
- CMS	-	2,640	-	2,640	2,550
- Other overseas missionary societies	35	300	-	335	867
Overseas relief / development agencies:					
- Tearfund	-	2,515	-	2,515	3,810
- Other agencies	-	-	-	-	-
Other overseas giving	-	650	-	650	800
Home missions and others:					
- Church on the Bus	-	1,050	-	1,050	3,360
- CVM	-	2,540	-	2,540	2,550
- Gates Arts Group	-	1,000	-	1,000	450
- Other home giving	200	1,925	-	2,125	500
TOTAL	235	15,135	-	15,370	18,697

3b: Expenditure on church activities

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Common Fund	74,864	-	-	74,864	102,108
Ministry expenses	2,108	-	-	2,108	1,682
Children / Youth work	27,152	-	-	27,152	26,408
Cost of running other church group activities	10,486	-	-	10,486	4,562
Parish training & mission	640	-	5,088	5,728	4,648
Church running expenses	17,092	-	-	17,092	14,100
Church maintenance	1,075	-	-	1,075	4,936
Upkeep of services	3,349	-	696	4,045	2,660
Upkeep of churchyard	4,610	-	341	4,951	8,086
Church administration	30,220	30	-	30,250	48,496
Parish magazine / books	335	-	-	335	218
Upkeep of church centre	524	-	5,759	6,283	1,668
Upkeep of House for Duty	426	-	-	426	1,478
TOTAL	172,881	30	11,884	184,795	221,050

Included in the costs of church administration is the fee of £1,260 (2021 £1,200) payable to the PCC's Independent Examiner for the examination of the financial statements and £nil for accounting advice (2021 £432).

3c: Expenditure on raising funds

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cost of appeals	-	-	-	-	-
Fundraising costs	-	-	245	245	-
TOTAL	-	-	245	245	-

4: Staff costs

The PCC employs a number of people to support the ministry and administration of the parish. Details of the costs of these employees is shown below. The PCC also pays for the services of a church cleaner and a gardener.

The PCC does not pay the salaries of the clergy directly but pays towards these costs through the contribution to the Common Fund.

	2022 £	2021 £
Wages and salaries	46,058	63,954
Statutory redundancy cost	-	916
Pension costs	1,548	2,252
TOTAL	47,606	67,122

	Number	Number
Average number of employees	3	5

During the year the PCC employed individuals in the following roles, with all employment contracts being part-time with the exception of the 0-18 Director:

- Parish Operations Manager
- Parish Administration Assistant
- 0-18 Director

No employee was paid in excess of £60,000 in either year.

Relief from £2,898 of employer's national insurance contributions was provided under the HMRC Employment Allowance Scheme (2021 £3,117).

5: Related party transactions

As the Parish Administration Assistant, Mrs Julie Sparks who was a member of the PCC was paid £7,368 (2021 £7,368).

Brams Landscapes, a business owned by the husband of Mrs Jenny Smedley who is a member of the PCC, was paid £2,400 for the maintenance of the churchyard at St Thomas' (2021 £4,560).

Mick Boothby, the husband of Mrs Diane Boothby who is a member of the PCC, was paid £nil (2021 £50) for work performed on the church building.

No payments or expenses were paid to any other PCC member, persons closely connected or related parties.

6: Analysis of transfer between funds

In line with the biblical ethos of tithing, the PCC has maintained its tradition of transferring 10% of the amount received by St Thomas' from unrestricted giving to the World Mission designated fund for missionary and charitable giving during the following year. Having considered its reserves position at 31 December 2022, the PCC has transferred the associated Gift Aid on the tithe for 2022.

During the year, the World Mission Committee has donated £200 from its designated fund to the work of Baby Basics. This donation is held in the Baby Basics restricted fund until used.

When weddings are held in St Thomas' and the couple being married wish to have the organ played at the service, they pay the organist's fee plus an additional amount of £45 to the PCC which goes towards the upkeep of the organ. This amount is held in the Organ restricted fund. During 2022, two weddings were held where the organ was played.

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total £
Missionary and charitable giving	(17,200)	17,200	-	-
Donation to Baby Basics	-	(200)	200	-
Organ Fund contribution	(90)	-	90	-
TOTAL	(17,290)	17,000	290	-

7a: Tangible fixed assets

	2022 £	2021 £
Freehold land and buildings Value at cost at 1 January 2022 and 31 December 2022	-	248,000
TOTAL	-	248,000

Freehold land and buildings consist of a House for Duty, which is temporarily let. The Trust Deed under which this property is held states that the benefits of the property are for the parish in which it is situated. Following the pastoral reorganisation, the property falls within the parish of St John's Walton and therefore, from 1 October 2022, it is no longer a tangible fixed asset of St Thomas' Brampton.

7b: Investments in wholly-owned subsidiary companies

	2022 £	2021 £
STB (Chesterfield) Ltd – one ordinary share	1	1
STB (Hope House) Ltd – one ordinary share	1	1
TOTAL	2	2

STB (Chesterfield) Ltd is the company that runs the St Thomas' coffee shop and manages room bookings on behalf of the PCC.

STB (Hope House) Ltd is the company that was set up to support the provision of safe and fair living accommodation for the homeless with an offer of additional services to clients trying to re-engage with normal society.

8: Debtors

	2022 £	2021 £
Income tax recoverable	854	2,544
Other debtors	111	576
Prepayments	3,188	3,426
Loan to STB (Hope House) Ltd	-	2,000
TOTAL	4,153	8,546

The loan to STB (Hope House) Ltd bore no interest and reflected the outstanding element of the diocesan loan for the Hope House project (see note 9).

9: Liabilities falling due within one year

	2022 £	2021 £
Accruals	9,190	4,665
Creditors for goods and services	481	1,216
Diocesan loan provided for the Hope House project	-	2,000
TOTAL	9,671	7,881

The diocesan loan bore no interest and was being repaid directly by STB (Hope House) Ltd. The final instalment of £2,000 was repaid in August 2022.

10: Analysis of net assets by fund

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets	2	-	-	2	248,002
Current assets	74,570	21,944	70,459	166,973	158,844
Current liabilities	(9,671)	-	-	(9,671)	(7,881)
Long term liabilities	-	-	-	-	-
TOTAL	64,901	21,944	70,459	157,304	398,965

11: Fund details

Unrestricted funds

These comprise the general funds of the church and include the nominal value of its investments in subsidiary companies. The comparative figure includes £248,000 of Fixed Assets, the cost of the property held as a House for Duty, ownership of which passed to St John's Walton when the pastoral reorganisation took effect on 1 October 2022.

Designated funds

These are funds set aside from the general funds by the PCC for a specific purpose. During 2022 there was one fund designated by the PCC.

The World Mission Fund is used to hold and administer the 10% of St Thomas' unrestricted income from donors set aside by the PCC for its own missionary and charitable donations.

	Balance 1 January £	Incoming resources £	Resources used £	Balance 31 December £
St Thomas' World Mission Fund	20,109	17,200 ¹	15,365 ²	21,944

1. Amount transferred from unrestricted fund. See note 6 for details.

2. Includes £200 transferred to Baby Basics Fund. See note 6 for details.

Restricted funds

These hold monies given, collected or donated for a specific purpose.

	Balance 1 January £	Incoming resources £	Resources used £	Balance 31 December £
St Thomas' Restricted Funds				
Church Centre Fund	14,472	2,112	5,758	10,826
Development Fund	41,023	600	-	41,623
Children's Work Fund	364	4,125	230	4,259
Organ Fund	1,631	90 ¹	696	1,025
Community Fund	1,052	840	964	928
Intern Fund	11,131	-	-	11,131
Baby Basics Fund	1,240	1,742 ²	2,327	655
Time Together Fund	1,079	-	1,079 ³	-
More Than A Day Fund	-	500	488	12
St Peter's Restricted Funds				
Memorial Garden Fund	611	-	611 ⁴	-
Churchyard Maintenance Fund	-	800	800 ⁴	-
Total	72,603	10,809	12,953	70,459

1. Amount transferred from unrestricted fund. See note 6 for details.

2. Amount includes £200 transferred from the World Mission Fund. See note 6 for details.

3. Amount repaid to Derbyshire Voluntary Action in February 2022 at the end of the Time Together project.

4. Amounts in St Peter's Restricted Funds no longer form part of St Thomas' Brampton financial statements from 1 October 2022. In the nine months to 1 October 2022, £121 was used for churchyard expenses from the Memorial Garden Fund, £220 for churchyard expenses and £245 for generating funds was used from the Churchyard Maintenance Fund.